




City of Dublin

Office of the City Manager

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Memo

To: Members of Dublin City Council
From: Dana L. McDaniel, City Manager 
Date: September 22, 2016
Initiated By: Angel L. Mumma, Director of Finance
Melody Kennedy, Budget Manager
Re: Resolution 51-16 – Accepting the Amounts and Rates and Authorizing Tax Levies

Summary

Each year, the Franklin County Budget Commission determines the amount of property taxes to be collected and remitted to the City based on the City's millage rates, both inside and outside the "10 mill limit." The inside millage rate was established many years ago by the State, and the outside millage is based on the voted levy for police operations.

As Council is aware, the property tax revenues from the City inside millage (also known as "unvoted" millage) rate of 1.75 mills was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. During that period of time, approximately \$16.2 million in revenue was received. From 2007 – 2009, the City allocated .95 mills of the 1.75 mills to the Parkland Acquisition Fund, and allocated the remaining .80 mills to the Capital Improvements Tax Fund.

Since the approval of the 2010 – 2014 Capital Improvements Program (CIP), including the recently approved 2017 – 2021 CIP, Council has approved allocating .35 mills to the Parkland Acquisition Fund and 1.40 mills to the Capital Improvements Tax Fund. City Council, of course, has the ability to revise annually how that millage is allocated, and may review that allocation as part of both the operating budget and CIP process.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside (voted) millage for police operations. This millage was approved by the voters in 1976 and permanently renewed in 1981. Revenue received from this levy is credited to the Safety Fund.

In the 2017 collection year (for 2016 taxes), it is estimated that approximately \$2,869,142 in property tax revenue from the inside millage will be credited to the Capital Improvements Tax Fund and \$717,286 to the Parkland Acquisition Fund. Currently, the fund balance in the Parkland Acquisition Fund is approximately \$1,371,000; however \$760,000 in outstanding advances exist that are due to the General Fund. These advances are planned to be repaid over the next five years. The outside millage that is credited to the Safety Fund for police operations is estimated to generate approximately \$496,142. The effective rate for the Police operating levy for tax year 2015 (collected in 2016) is .196143 for residential/agricultural property and .324974 for commercial/industrial property. This translates into approximately \$6.87 per \$100,000 in value on residential/agricultural property and \$11.37 per \$100,000 in value on commercial/industrial property.

The adoption of this Resolution, officially titled *Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor* is required by Section 5705.34 of the Ohio Revised Code. The adopted Resolution is to be filed with the Budget Commission **on or before October 1.**

Recommendation

Staff is recommending the adoption of Resolution 51-16 at the September 26, 2016 City Council meeting.

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

<i>FUND</i>	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>Parkland Acquisition</i>		\$717,285.61	0.35	
<i>General Fund Charter</i>				
<i>Bond Retirement</i>				
<i>Bond Retirement Charter</i>				
<i>Police Pension</i>				
<i>Police Operating</i>	496,141.95			1.20
<i>Fire Pension</i>				
<i>Fire Operating</i>				
<i>Police/Fire Pension</i>				
<i>Capital Improvement Charter</i>		2,869,142.45	1.40	
<i>Road & Sidewalk Fund</i>				
<i>TOTAL</i>	\$496,141.95	\$3,586,428.06	1.75	1.20

and be it further

*RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.*

_____ *seconded the Resolution and the roll being
called upon its adoption the vote resulted as follows:*

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Adopted the _____ day of _____, 2016.

Attest:

Clerk of Council

President of Council

DUBLIN

Franklin County, Ohio.

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, Franklin County, ss.

I, _____, Clerk of the Council of the City of
DUBLIN within and for said County, and in whose
custody the Files and Records of said Council are required by the Laws of State of Ohio to be kept
do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original
document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2016.

Clerk of Council

DUBLIN

Franklin County, Ohio.